



# **COMMONWEALTH of VIRGINIA**

*Office of the Attorney General  
Richmond 23219*

Attorney General  
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## **MEMORANDUM**

**To:** Dian T. Calderone, MTX, CPA, Chairman  
Board of Accountancy  
  
Michael D. Rogers, CPA, Acting Executive Director  
Board of Accountancy

**From:** Cynthia H. Norwood  
Assistant Attorney General

**Date:** December 11, 2008

**Subject:** Letter of Assurance for Emergency Regulation Reducing the Education Requirements to Take the CPA Examination

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I have reviewed the proposed amendments to the Board of Accountancy regulations relating to the reduction from 150 semester hours to 120 semester hours for the education required for an examination candidate to take the CPA examination through Virginia. In my view, as counsel to the Board of Accountancy, the Board may promulgate this regulation pursuant to §§ 54.1-4402 and 54.1-4403 of the *Code of Virginia*. The proposed amendments do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect. It is also my view that the proposed amendments meet the requirements of Virginia Code § 2.2-4011 for an emergency regulation.

This memorandum addresses legal matters only and is not intended to serve, nor should it

be construed, as a comment for or against the merits of the proposed amendments.